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PATENT & TRADEMARK OFFICE

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Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450
on September 24, 2007

Date of Deposit

Amir N. Penn (40,767)

Name of applicant, assignee or Registered Representative

Signature

September 24, 2007

Date of Signature

Our Case No. 11336/435 (P03061US)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:

Allan O. Devantier et al.

Serial No. 10/684,043

Filing Date: October 10, 2003

For SYSTEM FOR SELECTING SPEAKER LOCATIONS IN AN AUDIO SYSTEM

Examiner: Monikang, George C.

Group Art Unit No.: 2615

Confirmation No.: 3265

RESPONSE TO NON-FINAL OFFICE ACTION DATED APRIL 23, 2007

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

Applicants file the enclosed response to the Office Action dated April 23, 2007 as follows:

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims are reflected in the listing of the claims that begin on page 3 of this paper.

Remarks begin on page 16 of this paper.

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